Supplementary Information for Legislative Review

1991 - 1992 Departmental Expenditure Estimates

Manitoba
Civil Service
Commission
Employee
Benefits

91-06995/

EMPLOYEE BENEFITS AND OTHER PAYMENTS

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1991/92 EXPENDITURE ESTIMATES

PREFACE

This Supplement has been produced by the Civil Service Commission to provide additional detailed information and clarification to the Printed Main Estimates. The purpose is to provide background on the Employee Benefits and Other Payments which will complement the information contained in the Printed Main Estimates. It is hoped that this additional information will assist members of the Legislature with the Estimates Review.

The contents of this Supplement are organized into three parts. The first part provides a Departmental Overview including statutory responsibilities and expenditure summaries for the 1991/92 fiscal year. The information in Part 2 provides detailed financial information for each of the Benefit Plans. Finally, Part 3 provides historical information consisting of a five year expenditure by appropriation for the years ending March 31, 1988 to March 31, 1992.

Honourable Darren Praznik
Minister Responsible For
The Civil Service Act

INDEX

PAGE

PART 1 DEPARTMENTAL OVERVIEW 5

- General Information

Schedule 1 - Statutory Responsibilities 8
Schedule 2 - By Main Appropriation 9
Schedule 3 - Expenditure Summary 11

PART 2 DETAILED FINANCIAL INFORMATION 13

Employee Benefits and Other Payments 15

PART 3 HISTORICAL INFORMATION 18

- Departmental Comparison 1987/88 - 1991/92

Appendix 1 - Five Year Expenditure History by Sub Appropriation 19

PART I

DEPARTMENTAL OVERVIEW

EMPLOYEE BENEFITS AND OTHER PAYMENTS

MINISTER

HONOURABLE DARREN PRAZNIK

CIVIL SERVICE COMMISSIONER

PAUL HART

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER RESPONSIBLE FOR EMPLOYEE BENEFITS AND OTHER PAYMENTS

The Civil Service Act

SCHEDULE 2

ADJUSTED VOTE 1990/91	EMPLOYEE BENEFITS AND OTHER PAYMENTS	YEAR ENDING MARCH 31, 1992
	EXPENDITURE SUMMARY BY MAIN APPROPRIATION	
$ 70,977,900	1. Employee Benefits and Other Payments.....	$ 77,851,200
$ 70,977,900	TOTAL FOR EMPLOYEE BENEFITS AND OTHER PAYMENTS.....	$ 77,851,200

SCHEDULE 3

EMPLOYEE BENEFITS AND OTHER PAYMENTS
EXPENDITURE SUMMARY

ELEMENT		ADJUSTED VOTE 1990/91		YEAR ENDING MARCH 31, 1992
CIVIL SERVICE SUPERANNUATION ACT		$ 20,773,000		$ 22,269,000
CANADA PENSION PLAN		10,773,700		11,175,000
CIVIL SERVICE GROUP LIFE INSURANCE		2,041,800		2,100,000
WORKERS' COMPENSATION BOARD				
(1) Assessments Re: Accidents to Government Employees	$3,675,000		$3,861,000	
(2) Less: Recoverable from other Appropriations	3,250,000		3,517,500	
		425,000		343,500
UNEMPLOYMENT INSURANCE PLAN		16,665,800		20,133,700
DENTAL PLAN		4,725,000		5,450,000
LONG TERM DISABILITY PLAN		1,320,000		1,390,000
AMBULANCE & HOSPITAL SEMI-PRIVATE PLAN		390,000		410,000
LEVY FOR HEALTH AND POST SECONDARY EDUCATION		13,863,600		14,580,000
TOTAL FOR EMPLOYEE BENEFITS AND OTHER PAYMENTS		$70,977,900		$77,851,200

PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1990/91	EMPLOYEE BENEFITS AND OTHER PAYMENTS DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1992	RESOLUTION NO.
$70,977,900	EMPLOYEE BENEFITS AND OTHER PAYMENTS Current Operation Expenditures.....	$77,851,200	
	These plans provide certain benefits to employees of the Manitoba Government and its various boards, commissions and agencies, as required by legislation or agreement. The Civil Service Commission carries out the financial responsibilities of the employer in the following areas:		Reference No.
(a) 20,773,000	Civil Service Superannuation Act.....	22,269,000	1
(b) 10,773,700	Canada Pension Plan.....	11,175,000	2
(c) 2,041,800	Group Life Insurance Plan.....	2,100,000	3
(d) 425,000	Workers' Compensation Board.....	343,500	4
(e) 16,665,800	Unemployment Insurance Plan.....	20,133,700	5
(f) 4,725,000	Dental Plan.....	5,450,000	6
(g) 1,320,000	Long Term Disability Plan.....	1,390,000	7
(h) 390,000	Ambulance and Hospital Semi-Private Plan.....	410,000	8
(f) 13,863,600	Levy for Health & Post Secondary Education.....	14,580,000	9
	REFERENCE NO. 1		
$20,773,000	CIVIL SERVICE SUPERANNUATION ACT..... o This act provides a pension plan for all eligible civil servants. The Civil Service Commission reimburses the Civil Service Superannuation Board the employer's share (50%) of pensions paid to retired civil servants, including the annual cost of living increase.	$22,269,000	
	REFERENCE NO. 2		
$10,773,700	CANADA PENSION PLAN.....	$11,175,000	
	o As required by the Canada Pension Plan Act, the Civil Service Commission pays the employer's matching contribution to the Canada Pension Plan for all eligible civil servants.		

REFERENCE NO. 3

$ 2,041,800	CIVIL SERVICE GROUP LIFE INSURANCE.....	$ 2,100,000

- The Public Servants Insurance Act Provides for basic insurance coverage, including group life and accidental death and dismemberment insurance, for all eligible civil servants. The Civil Service Commission pays 1/3 of the cost of this plan on behalf of the government.

REFERENCE NO. 4

$ 425,000	WORKERS' COMPENSATION BOARD.....	$ 343,500

- As required by the Workers' Compensation Act, the Civil Service Commission remits to the Workers' Compensation Board, assessments applicable to government employees injured at work and then recover amounts from other departments in respect of their employees.

REFERENCE NO. 5

$16,665,800	UNEMPLOYMENT INSURANCE PLAN.....	$20,133,700

- As required by the Unemployment Insurance Act, the Civil Service Commission pays the employer's share of premiums on behalf of all civil servants to the Unemployment Insurance Fund.

REFERENCE NO. 6

$ 4,725,000	DENTAL PLAN.....	$ 5,450,000

- As negotiated under various collective agreements or as provided in the Regulations under the Civil Service Act, the Dental Plan provides coverage for basic and major restorative dentistry to all eligible civil servants. The Civil Service Commission reimburses the plan carrier (Manitoba Blue Cross) for payments made to government employees under the plan as well as an administrative fee.

REFERENCE NO. 7

$ 1,320,000	LONG TERM DISABILITY PLAN.....	$ 1,390,000

- As negotiated under various collective agreements or as provided by contract between the government and an insurance company, the LTD Plan provides partial income protection to eligible employees. The Civil Service Commission reimburses the plan carrier for payments made to government employees under the plan as well as administrative fees and expenses.

REFERENCE NO. 8

$ 390,000	AMBULANCE AND HOSPITAL SEMI-PRIVATE PLAN.....	$ 410,000

- As negotiated under various collective agreements, the Supplementary Health Plan provides for Ambulance and Hospital Semi-Private Plan to all eligible civil servants. The Civil Service Commission forwards a premium payment to the plan carrier (Manitoba Blue Cross) based on the number of eligible employees.

REFERENCE NO. 9

$13,863,600	LEVY FOR HEALTH AND POST-SECONDARY EDUCATION.....	$14,580,000

- Provides for the payment to the Department of Finance as required by the Health and Post-Secondary Education Tax Levy Act. Under this Act, an employer is to pay a tax levy of 2 1/4 percent of salaries.

PART 3

HISTORICAL INFORMATION

EMPLOYEE BENEFITS AND OTHER PAYMENTS
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)
FOR YEARS ENDING MARCH 31, 1988 - MARCH 31, 1992

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1987/88		1988/89		1989/90		1990/91		1991/92	
	SY	$	SY	$	SY	$	SY	$	SY	$
Civil Service Superannuation Plan		13,856.4		15,251.7		17,941.8		20,773.0		22,269.0
Canada Pension Plan		7,615.6		8,008.8		9,208.2		10,773.7		11,175.0
Group Life Insurance Plan		1,854.4		1,918.5		1,979.6		2,041.8		2,100.0
Workers Compensation		2,277.1		2,152.8		1,240.8		425.0		343.5
Unemployment Insurance Plan		13,484.1		13,816.6		13,105.1		16,665.8		20,133.7
Dental Plan		3,995.3		4,277.2		4,662.0		4,725.0		5,450.0
Long Term Disability Plan		670.5		659.2		929.5		1,320.0		1,390.0
Ambulance and Hospital Semi-Private Plan		-		125.8		366.8		390.0		410.0
Levy for Health and Post-Secondary Education		12,439.3		13,055.4		13,928.3		13,863.6		14,580.0
TOTAL		56,192.7		59,266.0		63,362.1		70,977.9		77,851.2